

Exhibit A

From: [REDACTED]
Sent: Wednesday, May 11, 2016 1:28 PM
To: Paul, Sarah (USANYS) 1
Subject: RE: Interview of Taxpayer in Miami - end of next week
Attachments: 2012 Amended FBAR-Online.pdf; 2013 AMENDED FBAR-Online.pdf; 2010 Amended FBAR-online.pdf; 2011 Amended FBAR-Online.pdf; 2009 Amended FBAR.pdf

Dear Ms. Paul,

The client's name is H.J. "Johan" von der Goltz. He is tax compliant.

In the year 2014, we filed amended FBARs pursuant to the Delinquent FBAR Submission Return Procedures to report signature only authority over a foreign account owned by a company called Emjo. Attached are copies of the FBARs we filed as part of that special procedure. Note that the EMJO account was closed in 2013.

As you google his name, you may find articles. The articles we have followed contain many misstatements and falsehoods.

Below is a Statement of Facts that briefly describes the client's situation and Emjo.

Statement of Facts

I, H.J. von der Goltz, was born in Germany in the year 1937. My mother was both born in 1916 and raised in Guatemala. My father was born in 1909 and raised in Germany, but fled Germany to Guatemala in the year 1938. My father and mother met and married in the year 1936 in Germany. They had three children, two of whom were born and raised in Guatemala.

In the early 1970s, the Guatemalan guerrillas targeted families for kidnapping, including our family. In 1972, the guerrillas demanded that our family cooperate with them or face kidnapping and other harm (see attached letter from the F.A.R.). My father did not cooperate, and he was subsequently kidnapped in 1974. In addition, my sister-in-law and cousin were kidnapped in later years.

Due to the kidnapping threats and political instability, my parents transferred a portion of their funds to companies established outside of Guatemala. Emjo Investments Ltd., British Virgin Islands company ("Emjo"), was one of the entities my father established to protect his family and diversify his risk, not only because of unstable political scenarios in Guatemala but also to mitigate his risk of kidnapping. My father was the beneficial owner of several entities he formed until 1990, when he passed away. On his death, my mother became the beneficial owner of those entities. She continues to be the beneficial owner of them and is 100 years old.

Given the security issues in Guatemala in the 1970s and 1980s, my wife and I decided it was in our family's best interest to move from Guatemala (where I was a high profile kidnapping candidate) with our children to the United States. Therefore, in 1984 we moved permanently to the United States. Soon after arriving to the United States I received and continue to hold a green card.

Emjo was established by my father before his death and was part of the structure described above. On my father's death, my mother became the sole beneficial owner of Emjo and other entities during her life. I advise Emjo on investments from time to time, but I am not the beneficial owner of Emjo. Emjo had a foreign bank account, of which I had signature only authority until the account was closed in 2013. I am compliant with my U.S. tax obligations and have properly reported to the U.S. tax authorities my signature only authority on the

Emjo foreign account. Neither my mother, who is a resident of Guatemala nor I have used Emjo to hide funds from the U.S. or other tax authorities.

Regards,

[REDACTED]

From: Paul, Sarah (USANYS) 1 [mailto:Sarah.Paul2@usdoj.gov]

Sent: Wednesday, May 11, 2016 10:59 AM

To: [REDACTED]

Subject: RE: Interview of Taxpayer in Miami - end of next week

Great. Thanks again, and see you then.

From: [REDACTED]

Sent: Wednesday, May 11, 2016 10:56 AM

To: Paul, Sarah (USANYS) 1

Subject: RE: Interview of Taxpayer in Miami - end of next week

That works.

From: Paul, Sarah (USANYS) 1 [mailto:Sarah.Paul2@usdoj.gov]

Sent: Wednesday, May 11, 2016 10:13 AM

To: [REDACTED]

Subject: RE: Interview of Taxpayer in Miami - end of next week

Terrific, thanks. Let's say 2 pm on May 19, at your offices.

From: [REDACTED]

Sent: Wednesday, May 11, 2016 10:10 AM

To: Paul, Sarah (USANYS) 1

Subject: RE: Interview of Taxpayer in Miami - end of next week

I have confirmed that the 19th of May works. Let us know what time works best for you.

[REDACTED]

This message may contain confidential and privileged information. If it has been sent to you in error, please reply to advise the sender of the error and then immediately delete this message. Please visit [REDACTED] for other important information concerning this message.

From: Paul, Sarah (USANYS) 1 [<mailto:Sarah.Paul2@usdoj.gov>]

Sent: Tuesday, May 10, 2016 6:47 PM

To: [REDACTED]

Subject: Interview of Taxpayer in Miami - end of next week

Hi [REDACTED] – We spoke last week about the taxpayer client of yours who dealt with the Mossack Fonesca law firm. We'd like to set up the interview that we discussed, for the end of next week (May 19 or 20) in Miami. We can conduct the interview pursuant to a proffer agreement. Please let us know what day works best for you.

Thanks,

Sarah

Sarah E. Paul
Assistant United States Attorney
Southern District of New York
One St. Andrew's Plaza
New York, NY 10007
Tel: (212) 637-2326
Fax: (212) 637-2429
sarah.paul2@usdoj.gov